



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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शिमला, शनिवार, 30 जनवरी, 1993/10 माघ, 1914

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हिमाचल प्रदेश सरकार

LAW DEPARTMENT  
Legislation (English) Section  
NOTIFICATION

*Shimla-2, the 30th January, 1993*

No. LLR-E(9)-23/92-Leg. Loose.—The following Ordinances promulgated by the President of India on 25th January, 1993 and published in the Gazette of India (Extra-ordinary) Part-II

section-1, dated the 25th January, 1993 are hereby republished in the Himachal Pradesh Government Rajpatra Extra-ordinary for the information of the general public :—

1. The Himachal Pradesh Electricity (Duty) Amendment Ordinance, 1993 (No. 15 of 1993).
2. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1993 (No. 16 of 1993).

By order,

Sd/-  
Secretary.

**THE HIMACHAL PRADESH ELECTRICITY (DUTY) AMENDMENT  
ORDINANCE, 1993**

No. 15 OF 1993

*Promulgated by the President in the Forty-third Year of the Republic of India.*

*An Ordinance further to amend the Himachal Pradesh Electricity (Duty) Act, 1975.*

WHEREAS by a Proclamation issued on the 15th day of December, 1992 by the President under article 356 of the Constitution, the powers of the Legislature of the State of Himachal Pradesh have been declared to be exercisable by or under the authority of Parliament;

AND WHEREAS the Himachal Pradesh Electricity (Duty) (Second Amendment) Ordinance, 1992 to provide for the aforesaid matters was promulgated by the Governor on the 3rd August, 1992;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, THEREFORE in exercise of the powers conferred by clause (1) of article 123 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Himachal Pradesh Electricity (Duty) Amendment Ordinance, 1993.

Short title and commencement.

(2) It shall come into force at once.

Act 1975 2. For sub-section (1) of section 3 of the Himachal Pradesh Electricity (Duty) Act, 1975 (hereinafter referred to as the principal Act), the following sub-section shall be substituted, namely:—

Amendment of Section 3.

“(1) There shall be levied and paid to the State Government on the energy consumed a duty to be called the “Electricity Duty” in the prescribed manner and computed at the following rates:—

(i) in case of domestic consumers at the rate of 5 paise per unit; and  
(ii) in case of other category of consumers at the rate of 10 paise per unit :

Provided that if the energy is partly used for category (i) and partly for category (ii) above, the highest rate of duty applicable will be levied.”.

3. After section 11 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 11A.

“11 A. The State Government may in public interest by notification exempt any consumer or person from the payment of the whole or part of the Electricity Duty for such period and subject to such terms and conditions as may be specified in such notification.”.

Power to exempt.

Repeal and saving.

4. (1) The Himachal Pradesh Electricity (Duty) (Second Amendment) Ordinance, 1992 is hereby repealed.

H. P. Ord  
2 of 1992.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken as the case may be, under the principal Act as amended by this Ordinance.

SHANKER DAYAL SHARMA,  
*President.*

K. L. MOHANPURIA.  
*Secy. to the Government of India.*

THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS  
AND LODGING HOUSES) AMENDMENT  
ORDINANCE, 1993

No. 16 OF 1993

*Promulgated by the President in the Forty-third Year of the Republic of India.*

*An Ordinance further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.*

WHEREAS by a Proclamation issued on the 15th day of December, 1992 by the President under article 356 of the Constitution, the powers of the Legislature of the State of Himachal Pradesh have been declared to be exercisable by or under the authority of Parliament;

AND WHEREAS the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 further to amend the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 was promulgated on 21st October, 1992.

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution and of all other powers enabling him in that behalf, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1993.

Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of July, 1992.

2. In section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (hereinafter referred to as the principal Act), for clauses (d) and (e), the following clauses shall be substituted, namely:—

Amendment of section 2.

(d) "hotel" means any premises or part of premises including a house-boat, restaurant, bar or a tent where lodging with or without board or any kind of eatables or beverages or other services are by way of business provided for a monetary consideration, and includes such premises as are given on rent during any period of a financial year;

(e) "luxury provided in a hotel" means accommodation for residence provided in a hotel, rate of charges for which (including charges for airconditioning, telephone, television, radio, music, sports, extra beds and other amenities provided in a hotel) is twenty-five rupees per person per day or more;".

3. In section 4 of the principal Act,—

Amendment of section 4.

(i) in sub-section (4),—

(a) for the words "the entire period of a financial year", the words "such period of financial year as may be specified by notification issued under this sub-section" shall be substituted;

(b) the following proviso shall be inserted at the end namely:—

“Provided that the period of a financial year to be notified under this sub-section shall not be less than fifty per cent of the number of days in that financial year.”;

(ii) after sub-section (5), the following sub-section shall be inserted, namely:—

“(5A) During the period commencing from the 1st day of July, 1992 and ending on the day the notification revising the rate of luxury tax under sub-section (5) is published in the Official Gazette issued after the promulgation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 the luxury tax for the purposes of sub-section (4) shall be and shall always be deemed to have been levied at the rate of ten paise in a rupee.”; and

(iii) in sub-section (6), for the words “the foregoing sub-sections”, the words, brackets and figure “sub-section (2)” shall be substituted.

4. In section 17 of the principal Act, in sub-section (3) after the proviso the following proviso shall be inserted, namely:—

“Provided further that the State Government may, for the purposes of sub-section (4) of section 4 make rules with retrospective effect, but not earlier than the 1st day of July, 1992.”.

Amend-  
ment of  
section 17.

5. (1) The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Amendment Ordinance, 1992 is hereby repealed.

H. P. Ordin-  
ance 7 of  
1992.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken, under the corresponding provisions of the Principal Act, as amended by this Ordinance, as if the provisions of this Ordinance were in force at all material times.

SHANKER DAYAL SHARMA,  
President.

K. L. MOHANPURIA,  
Secy. to the Government of India.